



December 7, 2015

**RE: Instructions for Completing your 2016 Business Tax Return – PLEASE REVIEW CAREFULLY**

To Our Valued Business Owners and Operators:

Enclosed is the 2016 Business Tax return for the City of Savannah, GA. Please complete the enclosed forms, attaching a copy of any applicable State of Georgia licenses and/or regulatory permits, and return the complete signed and dated packet with your payment to us no later than the due date of **JANUARY 31, 2016**. You will **ONLY** need to complete the **2016 Private Employer E-Verify Affidavit and provide a valid E-Verify number IF** you previously filed as having 10 or less employees and you have increased or plan to increase that number of employees to 11 or more in 2016. The required form is available at [www.savannahga.gov](http://www.savannahga.gov) under the link for Business, Business Registration and Tax Information.

**Business Closed**

If your business ceased operations or was sold in 2015, please complete this return, indicating the closed date (#2 on the Business Tax Return) and the new owner's name, if applicable. Also, please include the actual gross receipts amount (#11 on the Business Tax Return) for the business while under your ownership in 2015. Please return the signed and dated document to our office (**fax 912-651-6449/email: [blewis@savannahga.gov](mailto:blewis@savannahga.gov) or [cwallace02@savannahga.gov](mailto:cwallace02@savannahga.gov)**). We cannot assume that your business has closed if you do not complete this final return process. Final returns received after January 31<sup>st</sup> may require payment for the current year.

**Amended/Changed Information**

- Please indicate changed information such as mailing address, business name (adding LLC or Inc.), business activity or contact person by drawing a line through printed information and writing in new information.
- If your business location has changed, proof of the address and approval from Zoning must accompany renewal (for forms and to see list of requirements, go to <http://www.savannahga.gov/index.aspx?nid=787>).
- If any of your information has changed, please be sure to submit your completed packet in time for all new information to be verified prior to the due date. If new information cannot be verified and the return processed prior to the due date, late fees will accrue.
- If a subsequently filed amended return requires the issuance of a new tax certificate, a \$25 fee will be charged to defray the processing costs.
- Business Tax Certificates are not transferrable. If the **ownership** of the business has changed, the new owner(s) must submit the New Business Packet which can be found at [www.savannahga.gov](http://www.savannahga.gov) under the link for Business, Business Registration and Tax Information.

**Regulatory Fees**

Any required regulatory fees applicable for your business activity should be included with your business tax payment. The following business activities are subject to regulatory fees in the amounts shown below.

Fortune Tellers- \$250

Pawn Shops- \$200

Precious Metal Dealers/ Gold Buyers- \$500

Alarm/Security/Private Detective-\$100

**Past Due Balances**

Any amount outstanding from the previous tax year, as shown on the enclosed return, must be included with the 2016 business tax payment.

**Payment**

- The full amount due must accompany the completed tax return and associated forms. Any past due balances and/or regulatory fees must be included with tax amount due for 2015 for an account to be considered paid.
- The return will be considered late if **full** payment is not received with the completed renewal packet prior to the due date.
- Late fees (penalty and interest) will accrue on all unfiled or incomplete business tax returns as of May 1, 2016. The penalty amount is a one-time fee of 10% of the tax amount due. Interest of 1.5% of the tax amount due will be applied monthly. All tax returns with amended information must be postmarked prior to April 1, 2016 or may be subject to late fees. If no information is changed, the return must be postmarked no later than April 15, 2016 or may be subject to late fees.
- LATE FEES CANNOT BE WAIVED.
- If the amount of business tax paid for the preceding year, based on the prior year's estimate, differs from the amount of business tax due for the prior year, based on gross receipts reported on the current year's return, the difference will be calculated by the City of Savannah Revenue Department and billed or refunded as appropriate.

**A Business Tax Certificate Will NOT Be Issued If:**

- The payment is incorrect or the application is incomplete.
- The account has any outstanding balance.
- The business owes delinquent Preservation, Hotel/Motel, Auto Rental, Mixed Drink and/or Occupancy excise taxes.

Also, please take a few minutes to complete the enclosed City of Savannah 2016 Business Survey, which can also be accessed online at [www.savannahga.gov/businesssurvey](http://www.savannahga.gov/businesssurvey). Your feedback is important and will help us better understand the City's business climate and determine opportunities for economic growth. All responses will be kept confidential.

Finally, please provide us with a valid email address to contact you. This will facilitate our communications with you and hopefully, in the future, allow us to provide more services to you electronically

We appreciate the opportunity to serve you and please don't hesitate to contact the Revenue Department, Business Tax Unit at (912) 651-6445 if you have questions or need any additional information.

Thank you,

Cindy Landolt  
Revenue Director